

Annual Audit and Inspection Letter

Cherwell District Council

Audit 2007/08

March 2009



Contents

Key messages	3
Purpose, responsibilities and scope	5
How is Cherwell District Council performing?	6
The audit of the accounts and value for money	14
Looking ahead	17
Closing remarks	18

Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
 - any third party.
-

Key messages

- 1 The Council has made good progress on meeting its corporate objectives and is improving outcomes for local people. Its investment in new structures and processes to improve organisational capacity are now delivering the intended improvements on the ground, and the Council is performing well against its priorities, demonstrating strong community leadership, improving customer satisfaction and delivering better value for money. These improvements have contributed to the Council being re-categorised as 'excellent' following its Comprehensive Performance Assessment (CPA) in November 2008. Key improvements during 2007/08 include:
 - continued high levels of recycling, a cleaner environment and more action to tackle enviro crime;
 - more affordable housing, fewer homeless households and less reliance on temporary accommodation;
 - faster and more accurate processing of housing benefit applications;
 - a reduction in overall crime and in most categories of BCS comparator crime;
 - more accessible, customer - focused services;
 - an increase in the Council's Use of Resources value for money score from '2' - 'adequate' to '3' - 'performing well'; and
 - the quality of the financial statements was significantly improved as a result of both the officers work on these and the strengthened review mechanisms in place on the draft statements. The member panel which reviewed the accounts and the challenge provided by the Accounts, Audit and Risk Committee deserve particular mention in the improvements achieved.

- 2 However, there are some areas where the Council needs to improve outcomes for local people and strengthen its processes for delivering improvements, as follows.
 - Fear of crime amongst residents of the district is above the regional and national average and increasing.
 - The Council has not yet developed a strategic approach to procurement to ensure it is achieving maximum value for money.
 - Not all councillors are participating in the training and development opportunities that the Council presents, to maximise their contribution to the Council's business.
 - Arrangements to ensure data quality are not fully developed and embedded.

Action needed by the Council

- The Council and its partners should work together to reassure the public about their safety to improve perceptions of crime and anti social behaviour.
- Develop a strategic approach to procurement by linking procurement and other purchasing activity with that of current and future partners to ensure that best value is achieved.
- Monitor and review councillor training and development plans to ensure individual actions are achieved.
- Develop and implement a strategic, risk based approach to improving data quality that aims to deliver measurable results in the Council's corporate priorities.

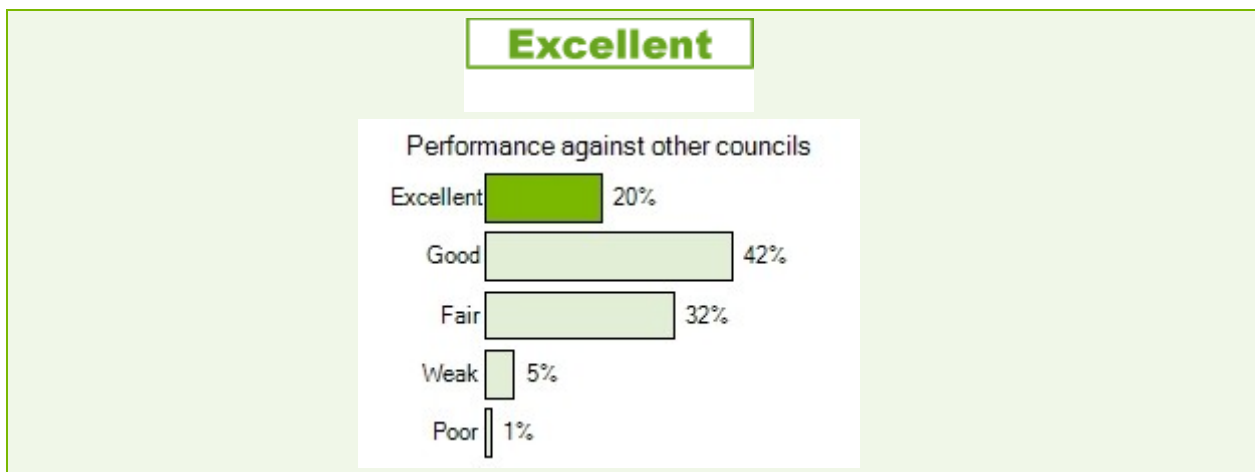
Purpose, responsibilities and scope

- 3 This report provides an overall summary of the Audit Commission's assessment of the Council. It draws on the most recent Comprehensive Performance Assessment (CPA), the findings and conclusions from the audit of the Council for 2007/08 and from any inspections undertaken since the last Annual Audit and Inspection Letter.
- 4 We have addressed this letter to members as it is the responsibility of the Council to ensure that proper arrangements are in place for the conduct of its business and that it safeguards and properly accounts for public money. We have made recommendations to assist the Council in meeting its responsibilities.
- 5 This letter also communicates the significant issues to key external stakeholders, including members of the public. We will publish this letter on the Audit Commission website at www.audit-commission.gov.uk. (In addition the Council is planning to publish it on its website).
- 6 As your appointed auditor I am responsible for planning and carrying out an audit that meets the requirements of the Audit Commission's Code of Audit Practice (the Code). Under the Code, I review and report on:
 - the Council's accounts;
 - whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (value for money conclusion); and
 - whether the Council's best value performance plan has been prepared and published in line with legislation and statutory guidance.
- 7 This letter includes the latest assessment on the Council's performance under the CPA framework, including our Direction of Travel report, and the results of any inspections carried out by the Audit Commission under section 10 of the Local Government Act 1999. It summarises the key issues arising from the CPA and any such inspections. Inspection reports are issued in accordance with the Audit Commission's duty under section 13 of the 1999 Act.
- 8 We have listed the reports issued to the Council relating to 2007/08 audit and inspection work at the end of this letter.

How is Cherwell District Council performing?

9 Cherwell District Council was assessed as 'Good' in the Comprehensive Performance Assessment carried out in 2004. An updated Corporate Assessment was carried out in November 2008 and the Council is now assessed as 'Excellent'. The following chart is the latest position across all district councils.

Figure 1 Overall performance of district councils in CPA



Source: Audit Commission

The improvement since last year - our Direction of Travel report

Overall performance

10 The Council has continued its overall trend of improvement during 2007/08. Sixty per cent of the Audit Commission's basket of key PIs improved since last year which is above the average range for all district councils (56.9 - 59.1 per cent). This cements the Council's strong trend of improvement over the last three years, which at 68 per cent is well above the average range of 56.9 to 59.1 per cent. However, the proportion of PIs that are above the best 25 per cent has fallen from 38 per cent in 2006/07 to 32 per cent, which is slightly below the average range for all district councils of 33 per cent. Areas where the Council has not maintained top performance include some aspects of planning and housing benefit processing and recovery. While acknowledging that these services still perform strongly overall, it is important that levels of performance improvement are sustained.

How is Cherwell District Council performing?

- 11 Overall customer satisfaction with the Council's services improved from 65 per cent in 2007 to 67 per cent in 2008. Key areas where satisfaction improved include local development control, dealing with anti social behaviour, recreational facilities, recycling centres and car parks. Satisfaction improved in six out of nine indicators relating to the quality of the Council's information and Customer contact, including answering questions and providing information, outcomes of queries, being respected and listened to and use of plain English. These improvements are important given the priority that customers place on these aspects of service delivery.

What evidence is there of the Council improving outcomes?

- 12 The Council is performing strongly against its own priorities and is highly effective at delivering wider community outcomes in partnership with others. A brief summary of the Council's progress, including its contribution towards wider community outcomes, is set out below under each of the Council's priority themes.

A safe and healthy Cherwell

- 13 The Council and its partners are achieving well to ensure that the local population is safer and has better access to health services and activities that promote better health.
- 14 The Cherwell Crime and Disorder Reduction Partnership (CDRP) is contributing to falling rates of crime in the district. Overall crime levels have dropped by 13.2 per cent between 2003/04 and 2007/08 and are now at the lowest levels for a decade. This compares well against a 10.9 per cent reduction across the Thames Valley area but was short of the government's target for a 15 per cent reduction from the Council's 2003/04 baseline. British Crime Survey (BCS) comparator crime has fallen in most categories during 2007/08, including sexual offences, domestic burglary, robbery and vehicle theft and incidents are generally amongst the lowest of the Councils CDRP group. Furthermore the CDRP is on track to achieve its priority target of a 5 per cent reduction in acquisitive crime by March 2009. Despite this strong performance, there are some areas that require continued focus. These include action to address the increase in violent crime and the increase in the number of people worried about crime and anti social behaviour. Fear of crime amongst residents of the district is above the regional and national average across all BCS categories and fewer people feel safe after dark or during the day than they did in 2006/07. The need to reassure the public about their safety remains a key challenge for the Council and its partners.
- 15 The Council has demonstrated strong community leadership in delivering its objectives around access to health. This is clearly demonstrated by its role in lobbying government to save maternity and paediatric services from being moved from Banbury's Horton Hospital to Oxford. The Council's contribution, which included working with partners to develop the case for retention, researching alternative options for service delivery and highlighting the accessibility problems that some communities would face, played a key role in successfully retaining these services and maintaining accessible health services in the north of the district.

- 16** The Council is delivering a range of health promotion and prevention activities to improve the general health and well being of its community. Its 'Energise' programme is increasing participation in recreational activity; attracting 2800 attendees in 2007/08, including a record figure for those participating in athletics and cricket. Other initiatives, such as health walks and GP referral schemes to leisure centres, are contributing towards this objective.

A cleaner, greener Cherwell

- 17** The Council's environmental services maintained strong performance during 2007/08. Recycling increased from 45 to 48 per cent in 2007/8; one of the best recycling rates in the country and the amount of waste sent to landfill fell by 3 per cent, although the tonnage of waste collected remains relatively high. Data up to the end of December 2008 shows that the Council is on track to achieve its target level of 49.5 to 50 per cent recycling, and has made further reductions in the tonnage of waste sent to landfill.
- 18** The Council is improving the cleanliness of the district and using its environmental enforcement powers more effectively. The amount of heavy littering fell significantly in 2007/08 from above average to below average levels nationally, and the Council's performance in dealing with graffiti and fly tipping remained amongst the best performing councils. More people were prosecuted for fly tipping and the Council issued more fixed penalty notices for littering.
- 19** The Council has made some progress on sustainability and climate change issues. It has led the development of a Cherwell Environmental Strategy and put in place new structures, internally through an Energy Efficiency Task Force and in partnership through the Cherwell Climate Change Partnership Group, to generate new ideas and to implement and monitor the delivery of the Strategy. It has also undergone an energy consumption analysis which has provided key information to enable the Council to establish a baseline and to target its actions to areas of greatest benefit. Currently the Council's first year target of reducing its carbon footprint by 4 per cent in 2008/09 is proving challenging due to ongoing work to improve the Council's buildings and leisure facilities. However, one key outcome is the reduction in CO2 emissions from the Council's vehicle fleet by 117 tonnes (9.8 per cent).

An accessible value for money Council

- 20** The Council is improving value for money (VfM) and this is reflected in its improved score for this theme in our 2007/08 Use of Resources assessment from '2' - 'adequate' performance in 2006/07 to '3' - 'performing well'. It significantly exceeded its three year efficiency targets and its programme of VfM reviews has demonstrated that key services such as housing, waste and planning provide good value for money compared with similar councils. In addition, the Council has significantly improved delivery of its capital budget, eliminated budget under spends, reduced the costs of support services and prevented increased costs in overall expenditure. This has enabled significant investment in priority services.

How is Cherwell District Council performing?

- 21** The Council has also strengthened its arrangements to monitor and review value for money. It has made good use of comparative cost information and its investment activity takes better account of community needs and minority groups. However, there are some areas of weakness. Evidence of tangible outcomes from investments are limited in some areas, for example, in relation to those made to address the needs of minority groups and ICT and although the long term impact of investments are considered, outcomes are not systematically evaluated.
- 22** The Council has significantly improved access to its services. The opening of the Council's One Stop Shop at Bodicote House in April 2008 marked the beginning of a major transformation of customer services across the district that has improved the quality and experience of the face to face service received by customers. The approach, which has since been rolled out to Kidlington, Bicester and Banbury, means that customers can now access a wider range of services from one location. Arrangements are supported by an enhanced website that offers a wider range of online customer self service options. This has received the highest accessibility rating from the SOCITM¹. A unique pilot scheme whereby the Council covers the infrastructure costs of Paypoint facilities in isolated locations is enabling more convenient payment facilities for residents in smaller communities. The Council is on track to achieve its 2008/09 target to install 10 new service access points in rural locations.
- 23** The Council has currently achieved Level 2 of the Local Government Equality Standard in line with 54 per cent of councils, although following sustained focus in this area it expects to achieve Level 3 of the standard by March 2009, despite this being a considerably harder test than in previous years. The Council's performance in meeting national criteria to promote race equality improved in 2007/08, but was still in the bottom 25 per cent of councils. Over the last year the Council has significantly improved the procedures that support its Race Equality Scheme and these now match those of the best performing councils.

Securing efficiencies through partnership

- 24** During the year we looked at how effectively the Council was working with partners to secure efficiencies and better value for money. This work fed into our value for money conclusion.
- 25** At the time of our review in summer 2008 there was clear evidence that the Council was committed to seeking out opportunities for joining up services, for example, the Council had considered the potential of joining up Housing Benefits with West Oxfordshire DC, and had well advanced plans for delivering ICT services to Oxford City Council. These proposals did not come to fruition for different reasons, but they did nevertheless demonstrate the Council's willingness to consider alternative options to achieving VfM. More recently, the Council has completed a joint procurement exercise with Oxford City Council for internal audit services. New arrangements will mean that the two councils will share key audit staff and benefit from greater expertise and resilience as well as significantly improved value for money.

¹ Society of Information Technology Management

- 26** The Council is collaborating well with other service providers in the district to integrate and improve accessibility to partner services. Staff from the Primary Care Trust have a part time base in the Council's one stop shops to provide advice and assistance and health promotion activity. The Council, through its Contact Centre, also provides assistance to Oxford and Cherwell Valley College in dealing with applications and enquiries. The Council plans to integrate additional partner services as its one stop shop approach matures.
- 27** However, the Council is not yet maximising VfM through procurement. There are some examples of joint procurement that have led to significant savings, such as joint procurement with Oxford City Council for fuel and tyres in respect of its waste fleet. However, it has not yet developed a strategic approach to procurement, and more needs to be done to link procurement and other purchasing activity with that of current and future partners to ensure that best value is achieved.

A district of opportunity

- 28** Overall the Council's planning performance has remained strong, although in 2007/08 it did not maintain last years' best quartile performance for dealing with 'minor' planning applications or appeals. Nevertheless, planning processing speeds are above average nationally and performance in dealing with major applications is amongst the best. This represents particularly notable improvement given that at the end of 2005/06 the Councils performance across all three categories of application was amongst the worst 25 per cent nationally. Over the current financial year, Development Control has faced a series of capacity issues which has impacted on its ability to maintain 2007/08 performance levels, particularly in relation to 'minor' and 'other' applications. However, data up to February 2009 shows that the service is making considerable progress in making up lost ground and while year end targets might not be achieved, the Council is confident that performance is on track to exceed government targets and go some considerable way to meeting its own more ambitious targets in 2009/10.
- 29** The Council is continuing to make good progress to increase the supply of affordable housing in the district. It delivered 160 units of affordable housing during the year, exceeding its target by 10 units. It is on track to achieve its current year target despite the impact of the economic downturn. It is also reducing instances of homelessness and reliance on temporary accommodation. A dedicated focus on prevention has led to a reduction in the number of households accepted as homeless from 72 in 2006/07 to 43; amongst the lowest levels nationally. The Council also exceeded its target for the numbers of households it assisted through preventative advice and the proportion of repeat homelessness applications also reduced, suggesting that the solutions found for homeless people are practical and sustainable. The number of households in temporary accommodation fell considerably from 235 at March 2007 to 117 at March 2008. More recent data shows numbers have fallen further to 77, bringing the Council more in line with other councils. However, the Council's focus on reducing the numbers in temporary accommodation, led to households spending more time in Bed Breakfast during 2007/08 highlighting the difficulties of balancing the needs of all homeless households with limited housing availability.

How is Cherwell District Council performing?

- 30** Performance in processing Housing Benefit claims is strong. The Council processed new claims and changes to applicants' circumstances quicker than in 2006/07 and it achieved 100 per cent accuracy, which represents best performance nationally. Recently, there has been some impact on performance because of the increase in benefit claims as the recession takes hold. However, the Council has been pro-active in addressing this and has allocated additional resources to deal with the increased workload so that claims can be dealt with efficiently and claimants continue to receive a timely response. Performance in recovering Housing Benefit overpayments deteriorated during 2007/08 and this has been the trend for the last three years. However, more recent data shows this to be improving.
- 31** The Council is responding well to support the local community in dealing with the impact of the economic downturn. For example, it has launched a weekly Job Club in Banbury for people who have either been made redundant or who are facing redundancy. This provides a forum whereby a range of public sector partners provide weekly advice and guidance on job opportunities, benefits, training and learning. Over 200 residents came to the Job Club when it opened its doors for the first time on 31 January indicating the need for this service in the town. The Council is also currently considering the potential to assist residents in the housing market either by enabling access to mortgage or equity share schemes, or working with local housing providers by making capital investment available to them to support the delivery of supported housing solutions.

How much progress is being made to implement improvement plans to sustain future improvement?

Robustness of the Council's plans for improvement, effectiveness of improvement planning and capacity to sustain improvement.

- 32** The Council is achieving its key objectives and milestones. The recent CPA found that it is delivering on its ambitions and achieving good quality service delivery in most priority areas. The Council's Corporate Improvement Plan for 2007/08 focussed on delivering the improvements to organisational infrastructure that would deliver rapid and sustained service improvement. This included major initiatives around performance management, management information, delivering value for money, developing partnership working, equalities and developing the learning organisation, of which the Council delivered the vast majority of planned actions. It also responds well to external assessment, demonstrated by the significant improvements that have been implemented by the planning service following its service inspection in October 2007.

- 33** The CPA assessment is also positive about the robustness of the Council's plans, the performance management frameworks that underpin them and its approach to risk management. However, one area of weakness relates to the Council's arrangements for ensuring data quality, which although improved since 2006/07, are still only meeting minimum requirements. Our 2007/08 review of the Council's data quality arrangements found that corporate commitment and accountability for data quality is much clearer but the Council's approach to improving data quality is not yet strategically focused. Objectives for improving data quality were found to have been process focused, short term and reactive and the Council did not have a clear framework for reviewing and responding to data quality issues in a systematic way. We acknowledge the Council's on-going commitment to addressing weaknesses in these areas and given the passage of time since this review recognise that a number of improvements have been implemented to strengthen the Council's approach to data quality.
- 34** The Council has effective capacity to deliver its ambitions and priorities. The CPA found that managerial and political leadership is strong, workforce management is effective and aligned to strategic priorities and that strong financial management is underpinned by a well established medium term financial strategy. The Council enhances its capacity through effective and innovative partnership working that extends the scope of services in the local community.
- 35** The Council is improving performance and realising its objectives through its workforce. Since the CPA, it has retained its Investors in People award (IiP); achieving full standard. This is a significant achievement given the major restructure that the Council has recently implemented and reflects the importance and value that the Council places in its people in delivering its objectives.
- 36** However, the Council's workforce is not yet fully representative of the community it serves. Despite some improvement, representation of BME groups in the workforce is low and remains a priority for the council. More positively, disabled people as a proportion of the workforce are well represented and women make up an above average proportion of the Council's highest paid employees, having increased significantly over the last three years.
- 37** Councillors make a positive contribution to capacity but there is scope for this to be realised further. The CPA recognises the strategic leadership and engagement of councillors as a strength, but suggests that low levels of attendance at organised training events means that not all councillors are taking the full opportunity to develop the skills and expertise to effectively discharge their responsibilities. Improved attendance and completion of development plans will ensure that councillors are maximising their contribution to the Council's capacity.

How is Cherwell District Council performing?

- 38** The Council is well placed to manage the impact of the economic downturn and is responding well to mitigate the potential risks involved in delivering its plans. Like many councils, its income is being significantly reduced, primarily as a result of the fall in interest rates, but also because of reduced fees from services such as Land charges. However, the Council has considerably reduced its dependency on investment income over recent years - this is a clearly stated objective and a key feature of its medium term financial strategy. As a result, the coming year's budget is balanced with no call on reserves. The Council is forecasting a shortfall of approximately £1.4 million in 2010/11, but it is putting into place savings initiatives in the coming months to secure the contribution of full year effects in future years. It is also reviewing its MTFS in order to accommodate the challenges presented by the economic downturn.

The audit of the accounts and value for money

39 As your appointed auditor I have reported separately to the Accounts, Audit and Risk Committee on the issues arising from our 2007/08 audit and have issued:

- my audit report, providing an unqualified opinion on your accounts and a conclusion on your vfm arrangements to say that these arrangements are adequate on 26 September 2008; and
- my report on the Best Value Performance Plan confirming that the Plan has been audited.

Use of Resources

40 The findings of the auditor are an important component of the CPA framework described above. In particular the Use of Resources score is derived from the assessments made by the auditor in the following areas.

- Financial reporting (including the preparation of the accounts of the Council and the way these are presented to the public).
- Financial management (including how the financial management is integrated with strategy to support council priorities).
- Financial standing (including the strength of the Council's financial position).
- Internal control (including how effectively the Council maintains proper stewardship and control of its finances).
- Value for money (including an assessment of how well the Council balances the costs and quality of its services).

41 For the purposes of the CPA we have assessed the Council's arrangements for use of resources in these five areas as shown in Table 1.

Table 1

Element	Assessment
Financial reporting	3 out of 4
Financial management	3 out of 4
Financial standing	3 out of 4
Internal control	3 out of 4
Value for money	3 out of 4
Overall assessment of the Audit Commission	3 out of 4

Note: 1 – lowest, 4 = highest

The key issues arising from the audit

Accounts

- 42** The quality of the accounts this year was a significant improvement on prior years. This has been reflected in a considerably lower level of amendments and issues arising. Officers responded to last year's audit issues proactively with a strong focus on SORP compliance and overall improvement. This has also been evident in the helpful responses to audit queries and requests.
- 43** Improved member involvement was noted throughout the year. This was shown through the members challenging the process of the accounts and through the set up of a specific accounts panel. This panel looked at the accounts and raised questions of officers for further discussion at the Accounts, Audit and Risk Committee before the accounts were signed as reviewed by members.
- 44** The accounts process has clearly and significantly improved; this was shown in the reduced number of versions of accounts, errors and amendments. The errors noted in this report can be further reduced next year by taking a step back and ensuring that the accounts reflect the key events of the year. Overall the officers at Cherwell District Council worked hard to make sure that the audit progressed efficiently.

Data Quality

- 45** The Council's overall management arrangements for ensuring data quality are at minimum requirements.
- 46** The Council's corporate commitment to data quality has improved since its previous assessment and in particular, there is improved accountability and mechanisms to raise awareness among Councillors and staff.
- 47** The Council is developing and implementing a focused strategic, risk based approach to improving data quality that aims to deliver measurable results in support of the Council's corporate priorities. The focus now needs to be on embedding these data quality arrangements.

Use of Resources

- 48** The Council's has consolidated its performance in a number of areas and then gone on to improve in other key areas particularly around financial reporting and the value for money conclusion. Notable practice has been agreed for the annual report recognising not only the user friendly format but also the wide circulation of the information and the notable methods of wider engagement such as liaison with local residents and business forums and also the opportunities for stakeholder feedback scattered throughout communications.
- 49** This has been a good year for the Council in terms of the Use of Resources assessment. The council is now turning its attention to the 2008/09 use of resources framework and needs to ensure that the new KLOEs and focus on outcomes are addressed.

Looking ahead

- 50** The public service inspectorates are currently developing a new performance assessment framework, the Comprehensive Area Assessment (CAA). CAA will provide the first holistic independent assessment of the prospects for local areas and the quality of life for people living there. It will put the experience of citizens, people who use services and local tax payers at the centre of the new local assessment framework, with a particular focus on the needs of those whose circumstances make them vulnerable. It will recognise the importance of effective local partnership working, the enhanced role of Sustainable Communities Strategies and Local Area Agreements and the importance of councils in leading and shaping the communities they serve.
- 51** CAA will result in reduced levels of inspection and better coordination of inspection activity. The key components of CAA will be a joint inspectorate area assessment and reporting performance on the new national indicator set, together with an organisational assessment which will combine the external auditor's assessment of value for money in the use of resources with a joint inspectorate assessment of service performance
- 52** The first results of our work on CAA will be published in the autumn of 2009. This will include the performance data from 2008/09, the first year of the new National Indicator Set and key aspect of each area's Local Area Agreement.

Closing remarks

- 53** This letter has been discussed and agreed with Mary Harpley, Chief Executive, Cllr Barry Wood, Leader, and Julie Evans, Strategic Director for Customer Service and Resources. A copy of the letter will be presented at the Executive on 6 April 2009. Copies need to be provided to all Council members.
- 54** Further detailed findings, conclusions and recommendations on the areas covered by audit and inspection work are included in the reports issued to the Council during the year.

Table 2 Reports issued

Report	Date of issue
Audit and inspection plan	March 2007
Annual Governance Report	September 2008
Opinion on financial statements	September 2008
Value for money conclusion	September 2008
Final accounts memorandum	December 2008
Use of Resources Report	December 2008
Data Quality Report	March 2009
Comprehensive Performance Assessment Report	March 2009
Annual audit and inspection letter	March 2009

- 55** The Council has taken a positive and constructive approach to audit and inspection work, and I wish to thank the Council's staff for their support and cooperation during the audit.

Availability of this letter

- 56** This letter will be published on the Audit Commission's website at www.audit-commission.gov.uk, and also on the Council's website.

Robert Hathaway
Comprehensive Area Assessment Lead
Date March 2009.

The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

Copies of this report

If you require further copies of this report, or a copy in large print, in Braille, on tape, or in a language other than English, please call 0844 798 7070.

© Audit Commission 2009

For further information on the work of the Commission please contact:

Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ

Tel: 0844 798 1212, Fax: 0844 798 2945, Textphone (minicom): 0844 798 2946

www.audit-commission.gov.uk
